

**PARISH OF ST. JAMES,
STATE OF LOUISIANA
CERTAIN FINANCIAL AND STATISTICAL DATA**

Population of the Parish

The population growth trend of the Parish of St. James is as follows:

YEAR	PARISH POPULATION	STATE POPULATION
1950	15,334	2,683,516
1960	18,369	3,257,022
1970	19,733	3,644,637
1980	21,495	4,205,900
1990	20,879	4,219,973
1991	21,163	4,251,560
1992	21,866	4,287,195
1993	21,409	4,295,477
1994	21,518	4,315,085
1995	21,712	4,339,352
1996	21,652	4,350,579
1997	21,569	4,351,769
1998	21,289	4,368,967

Sources: US Census; Louisiana Tech University, January, 1999.

Population of Municipalities

The population growth trends of the municipalities in the Parish of St. James are as follows:

YEAR	GRAMERCY	LUTCHER
1960	2,094	3,274
1970	2,567	3,911
1980	3,211	4,730
1990	2,412	3,907
1991	2,401	3,915
1992	2,574	3,971
1993	2,605	4,006
1994	2,622	4,029
1995	2,638	4,048
1996	2,793	4,089
1997	2,824	4,131
1998	2,839	4,141

Sources: US Census; Louisiana Tech University, January, 1999.

ECONOMIC INDICATORS

Personal Income

The Bureau of Economic Analysis of the US Department of Commerce publishes personal income data. The most recent revised per capita income figures for the Parish, Louisiana and the United States are as follows:

YEAR	PARISH	LOUISIANA	UNITED STATES
1990	\$13,250	\$14,281	\$18,666
1991	\$13,622	\$15,079	\$19,201
1992	\$14,523	\$15,817	\$20,137
1993	\$15,664	\$17,133	\$21,220
1994	\$16,144	\$18,086	\$22,056
1995	\$17,238	\$18,826	\$23,059
1996	\$17,905	\$19,609	\$24,164
1997	\$18,855	\$20,458	\$25,288

Source: US Department of Commerce, Bureau of Economic Analysis, October, 1998.

Retail Sales

According to the *Survey of Buying Power*, estimated retail sales by category in St. James Parish were as follows:

(In Thousands)

Year	Total Retail Sales	Food	Eat/Drink	Gen Mdse	Furn/Appl	Auto
1991	\$63,860	\$31,764	\$3,881	\$2,358	\$1,721	\$6,934
1992	\$62,912	\$29,412	\$3,867	\$2,552	\$2,270	\$6,232
1993	\$61,158	\$29,014	\$3,991	\$2,162	\$2,329	\$6,321
1994	\$83,731	\$40,613	\$5,391	\$3,378	\$3,366	\$9,133
1995	\$83,060	\$45,714	\$5,344	\$3,437	\$3,941	\$7,364
1996	\$86,771	\$48,581	\$5,644	\$3,562	\$4,054	\$7,028
1997	\$96,275	\$55,361	\$6,639	\$4,273	\$5,164	\$5,333

(Note: The retail sales statistics in the 1995 edition of the *Survey of Buying Power*, which lists data for 1994, are based on newly published benchmark data from the 1992 Census of Retail Trade (CRT). Prior to this year, retail figures reported in the Survey were based on data from the 1987 Census [unlike the general Census, the CRT is conducted in five year intervals]. Whenever such an adjustment is made, trends in lines that fall across benchmark year are often skewed, a fact readers should keep in mind when comparing retail sales figures for 1994 and thereafter to those from prior years.

Source: Sales and Marketing Management, Survey of Buying Power, August, 1998.

SALES TAXES

Sales Taxes Levied in the Parish

The following is a summary, by area, of sales and use tax rates levied within the Parish of St. James as of 12/31/98.

Entity/Area	Parish-Wide Tax	Municipal Tax	Total Local Tax	State Tax	Total Sales Tax
ST. JAMES PARISH	3		3	4	7
GRAMERCY	2	1	3	4	7
LUTCHER	2	1	3	4	7

Source: Louisiana Department of Revenue and Taxation, Sales Tax Division, January, 1999.

Taxable Sales

Sales and use taxes are levied by various entities at various rates throughout the Parish. The following figures represent the tax base of a broad-based sales and use tax levied on a parishwide basis.

<i>(In Thousands)</i>					
Month	1994	1995	1996	1997	1998
January	\$24,575	\$30,652	\$34,133	\$36,990	\$40,304
February	\$18,274	\$21,720	\$28,455	\$30,698	\$38,473
March	\$19,340	\$19,563	\$22,225	\$28,835	\$22,676
April	\$26,396	\$33,635	\$28,375	\$47,283	\$47,469
May	\$21,248	\$24,531	\$26,842	\$32,130	\$32,250
June	\$21,895	\$24,254	\$34,703	\$37,930	\$27,090
July	\$23,554	\$35,678	\$34,968	\$45,432	\$32,885
August	\$17,214	\$24,120	\$23,150	\$35,103	\$29,778
September	\$23,001	\$29,190	\$23,163	\$30,785	\$26,850
October	\$25,876	\$37,250	\$26,446	\$40,000	\$36,995
November	\$23,201	\$31,861	\$25,566	\$30,611	\$27,410
December	\$31,669	\$27,580	\$26,653	\$26,949	\$24,519
Annual Total	\$276,244	\$340,035	\$334,680	\$422,747	\$386,697

Source: Oakland Econometrics.

PROPERTY TAXES

Assessed Valuation of the Parish

The recent trend in the assessed valuation of property throughout the Parish of St. James is as follows:

Year	Taxable Assessed Valuation	Homestead Exemptions	Total Assessed Valuation
1990	\$130,853,786	\$17,670,015	\$148,523,801
1991	\$138,401,211	\$18,025,343	\$156,426,554
1992	\$151,745,295	\$18,354,155	\$170,099,450
1993	\$156,974,839	\$18,791,428	\$175,766,267
1994	\$159,173,666	\$19,231,598	\$178,405,264
1995	\$199,401,707	\$19,880,270	\$219,281,977
1996	\$203,110,175	\$21,676,149	\$224,786,324
1997	\$210,432,288	\$22,273,828	\$232,706,116
1998	\$214,712,405	\$22,768,924	\$237,481,329

Source: St. James Parish Assessor's Office.

A breakdown of the assessed valuation of the Parish by classification of property is as follows:

Year	Real Estate	Personal Property	Public Service
1990	\$29,158,342	\$86,083,799	\$33,281,660
1991	\$29,487,692	\$92,660,862	\$34,278,000
1992	\$30,469,380	\$104,009,730	\$35,620,340
1993	\$30,905,307	\$110,294,420	\$34,566,540
1994	\$31,244,099	\$112,155,845	\$35,005,320
1995	\$33,077,822	\$152,359,475	\$33,844,680
1996	\$35,124,414	\$155,145,370	\$34,516,540
1997	\$40,023,558	\$155,728,438	\$36,954,120
1998	\$41,286,639	\$156,974,710	\$39,219,980

Millage Rates

The recent trend in the aggregate ad valorem tax rates (in mills) levied on a parishwide basis by various entities within the boundaries of the Parish of St. James follows:

Year	Millage
1990	82.00
1991	82.00
1992	82.00
1993	76.33
1994	70.33
1995	83.50
1996	83.38
1997	96.00
1998	98.00

Sources: Louisiana Tax Commission and St. James Parish Assessor's Office.

Leading Taxpayers

The ten largest property taxpayers of the Parish of St. James in 1998 and their assessed valuation are as follows:

TAXPAYER	ASSESSED VALUATION
1. STAR ENTERPRISE (TEXACO, INC)	\$71,474,677
2. OCCIDENTAL CHEMICAL CORP.CHEMICALS	\$11,514,738
3. IMC-AGRICO COMPANY(AGRICO)CHEMICALS	\$10,837,060
4. CHEVRON U.S.A. INC.CHEMICALS	\$9,584,148
5.IMC-AGRICO COMPANY(FREEPORT-MCMORAN)	\$8,300,040
6. KAISER ALUMINUM & CHEM.CORP.	\$8,013,480
7. CAPLINE SYSTEM (SHELL CAPLINE)	\$7,507,620
8. ZEN-NOH GRAIN CORP.GRAIN	\$7,466,102
9. ENTERGY LOUISIANA.INC.	\$7,340,750
10. LOCAP, INC. PUBLIC SERVICE	\$5,486,360

Source: St. James Parish Assessor's Office.

SCHOOL STATISTICS

Enrollment

The recent trends in public school registration, average daily membership and average daily attendance in the St. James Parish school system are as follows:

REGISTRATION	1994-95	1995-96	1996-97	1997-98
AVERAGE DAILY ATTENDANCE	4,068	4,108	4,199	4,382
AVERAGE DAILY MEMBERSHIP	4,255	4,363	4,412	4,660
PUBLIC	4,284	4,442	4,409	4,644

"Average Daily Attendance" reflects the average daily attendance of member public school students during the session. "Average Daily Membership" reflects the average daily count of public school students registered during the session. "Public" reflects the count of public school students registered on the first day of the school year, including pre-kindergarten.

Expenditures

Expenditure trends for the St. James Parish School Board are as follows:

EXPENDITURES	1994-95	1995-96	1996-97	1997-98
MEAN TEACHER SALARY	\$30,300	\$29,650	\$30,617	\$32,337
CURRENT EXPEN PER STUDENT	\$5,490	\$5,484	\$6,939	\$6,180
CAPITAL OUTLAY	\$3,035,793	\$3,631,230	\$4,698,237	\$5,202,336
DEBT SERVICE	\$3,050,313	\$4,093,139	\$4,951,976	\$2,288,576
CURRENT EXPENDITURES	\$23,360,628	\$23,432,322	\$24,424,622	\$26,271,958

Source: Louisiana Department of Education.